

CERTIFICATE

State of Kansas
Special District

2021

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

Yoder Township Drainage District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021	2			
Allocation MVT, RVT, 16/20M Vehicle Tax	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
Fund	K.S.A.			
General		19,832	4,584 5,794	4.585
Debt Service	10-113			
Maintenance		35,316		
Totals	xxxxxxxx	55,148	5,794	
Budget Summary	8	1,263,719		
Neighborhood Revitalization Rebate				
Resolution required? Notice of the vote to adopt required to be published?		Yes	Nov. 1, 2020 Total Assessed Valuation	

4.585

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

Kandy Graber, CPA, CGMA

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Richard Lach
Ken King

Attest: _____, 2020

County Clerk

Governing Body

No assurance is provided.

FILED

SEP 02 2020

Donna Patton
COUNTY CLERK

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 5,621
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 5,621

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 2,251	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ 22,960	
5b. Personal property 2019	- 28,659	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2020:	1,085	
7. Total valuation adjustment (sum of 4, 5c, 6)	3,336	
8. Total estimated valuation July, 1, 2020	1,263,886	
9. Total valuation less valuation adjustment (8 minus 7)	1,260,550	
10. Factor for increase (7 divided by 9)	0.00265	
11. Amount of increase (10 times 3)	+ \$ 15	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 5,636	
13. Debt service levy in this 2021 budget	0	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	5,636	
15. Consumer Price Index for all urban consumers for calendar year 2019	0.018	
16. Consumer Price Index adjustment (3 times 15)	\$ 101	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 5,737	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

No assurance is provided.

Yoder Township Drainage District
Reno County

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2020 Budgeted Funds	Tax Levy Amount in 2020 Budget	Allocation for Year 2021			
		MVT	RVT	16/20M Veh	Watercraft
General	5,621	524	28	10	18
Maintenance	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	5,621	524	28	10	18

County Treas Motor Vehicle Estimate 524

County Treas Recreational Vehicle Estimate 28

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 21

County Treas Watercraft Tax Estimate 18

MVT Factor 0.09321

RVT Factor 0.00500

16/20M Factor 0.00180

Comm Veh Facto 0.00372

Watercraft Facto 0.00317

No assurance is provided.

2021

Yoder Township Drainage District
Reno County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
None					
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

No assurance is provided.

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of -1 Ad Valorem Tax	0

No assurance is provided.

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2021

The governing body of
Yoder Township Drainage District
Reno County

will meet on August 19, 2020 at 6:30 p.m. at 6614 E. Eales, Hutchinson, KS 67501 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 6614 E. Eales, Hutchinson, KS 67501 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	2,626	4.584	3,454	4.584	19,832	5,794	4.584
Debt Service							
Maintenance	23,679		10,500		35,316		
Totals	26,305	4.584	13,954	4.584	55,148	5,794	4.584
Less: Transfers	0		0		0		
Net Expenditures	26,305		13,954		55,148		
Total Tax Levied	5,300		5,621		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,156,210		1,226,136		1,263,886		

Outstanding Indebtedness,

	2018	2019	2020
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Richard Seck

Treasurer

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Drainage District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 24, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Drainage District resides in, to calculate the tax levy needed to support the Drainage District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Drainage District's control that would affect the above assumptions. The Drainage District has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Drainage District's receipts and expenditures.

RESOLUTION NO. 2020-1

A resolution expressing the property taxation policy of the Yoder Township Drainage District governing body with respect to financing the annual budget for 2021

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Yoder Township Drainage District exceeding the amount levied to finance the 2020 budget of the Yoder Township Drainage District, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Yoder Township Drainage District provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Yoder Township Drainage District governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 19 day of August, 2020 by the Yoder Township Drainage District governing body, Reno County, Kansas.

Yoder Township Drainage District Governing Body

Richard Seck

Ken King

FILED

SEP 02 2020

Donna Patton
COUNTY CLERK